

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gordon V. & Maureen E. Levine
DOCKET NO.: 03-24358.001-R-1
PARCEL NO.: 14-29-306-038-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Gordon V. & Maureen E. Levine, the appellants and the Cook County Board of Review (board).

The subject property consists of a 126-year-old, two-story single-family dwelling of frame construction and located in Lakeview Township, Cook County. The residence contains three and one-half bathrooms, a full basement, central air conditioning, a fireplace and a two-car garage.

The Mr. Levine, an attorney, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a block of the subject. These properties consist of two-story single-family dwellings of frame construction and range in age from 106 to 111 years. The comparables have two and one half bathrooms and full basements of which one is finished. All homes are air-conditioned and each site has a two-car garage. The comparables contain between 2,584 and 3,232 square feet of living area and have improvement assessments ranging from \$53,269 to \$70,612 or from \$20.61 to \$24.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Mr. Levine testified that the subject contains less living area than the Assessor's records indicate. The Assessor describes the subject as containing 3,940 square feet of living area. As evidence of the appellant's claim the appellant submitted a spotted survey dated August 1992. The survey described the subject as a two and one half story building. The appellant testified that the attic or half story is not living area or habitable. Based on the appellant's testimony and the spotted

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,488
IMPR. \$76,512
TOTAL: \$88,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

survey the PTAB finds the subject contains 3,147 square feet of living area.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$84,773, or \$26.94 (based on 3,147 sf) per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within eight blocks of the subject. The comparables consist of two-story single-family dwellings of frame construction and range in age from 108 to 116 years. The comparables contain two, three or four bathrooms with some half-baths, three with full basements, two finished; three have air conditioning, all have fireplaces and three have two-car garages. The comparables range in size from 3,185 to 4,274 square feet of living area and have improvement assessments of between \$71,088 and \$98,642 or from \$22.32 to \$23.08 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

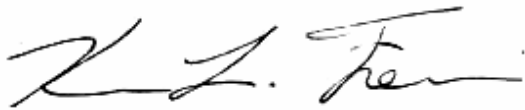
The PTAB finds the board's comparables three and four and the appellant's comparable three are the comparables most similar to the subject. These properties have improvement assessments ranging from \$21.84 to \$22.49 per square foot of living area. The subject's per square foot improvement assessment of \$26.94 is above this range of properties. The PTAB affords less weight to the remaining four comparables because they are less similar to the subject in location and/or living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.